



April 13, 2010

Clerk of the United States Bankruptcy Court  
For the Southern District of New York  
One Bowling Green  
New York, NY 10004

Dear Clerk,

Firstly, please note that I did not receive your letter until recently as the address on the envelope is incorrect. I reside in apartment #2. Not "Z" which caused the delivery of my letter to be delayed, and has caused me to miss the deadline you specified in your. Please correct my address in your records and know that this is a timely response under the circumstances.

**I am writing to oppose your determination regarding Bankruptcy Case No. 08-1789 interpreting the value of my loss to BLMIS from account # ICM270 Claim # 12833.**

The fact that the SEC reviewed and approved of the BLMIS business and the holdings that were stated on my behalf SEVERAL TIMES is equivalent to a government authentication of the value of assets listed on my last statement dated November 30, 2008. If the SEC's oversight is of no value, then what are we paying our taxes for? It is like a jury finding a defendant not guilty and then the judge sending him to prison after the case is closed.

Is clear from the letter you sent dated February 19 that you have all of the documents necessary to establish the value of my account on Nov 30, 2008 for which I seek restitution.

Sincerely,

Cathy Gins



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